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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Ims et al.
Serial No. : 09/754,891
Filed : January 5, 2001
Title : TECHNIQUE FOR AUTOMATED E-BUSINESS SERVICES
Attorney Docket : RSW920000077US1 (IBM010PA)
Examiner : Michael K. Botts
Art Unit : 2176

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Commissioner for Patents
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Attorney

Reg. No. 33,579

Sir:

**AMENDMENT AFTER FINAL REJECTION
AND AFTER THE FILING OF A NOTICE OF APPEAL**

This paper is being filed in response to the final Office Action mailed July 27, 2006, and after the filing of a Notice of Appeal on October 26, 2006. Reconsideration and reexamination are respectfully requested in light of the amendments and remarks below.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.

DO NOT ENTER
WKB
11/15/06